

EXHIBIT I

STATE OF ILLINOIS  
ILLINOIS COMMERCE COMMISSION

Broadview Networks, Inc.

Application for a Certificate of  
Local Exchange and  
Interexchange Service Authority to  
Operate as a Provider of  
Resold and Facilities-Based  
Telecommunications Services  
Within the State of Illinois

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Case No. \_\_\_\_\_

PREFILED DIRECT TESTIMONY  
OF  
SCOTT MATUKAS

1. Q. Please state your name and business address.

A. Scott Matukas, 45-18 Court Square, Suite 403, Long Island  
City, NY 11101.

2. Q. By whom are you employed, and what is your position?

A. I am the Vice President of Administration of Broadview  
Networks, Inc. ("Broadview Networks" or "BNI").

3. Q. Please describe your management experience.

A. My relevant experience, as well as other members of  
Broadview Networks' management team, is set forth on  
Exhibit A attached hereto.

OFFICIAL FILE

I.C.C. DOCKET NO. 00-0202

Atty Exhibit No. 1

Witness \_\_\_\_\_

Date 4/27/00 Reporter \_\_\_\_\_

4. Q. What is the purpose of your testimony?

A. The purpose of my testimony is:

- (1) to describe Broadview Networks' business and to demonstrate Broadview Networks' financial and managerial ability to provide high quality, competitively priced, telecommunications services;
- (2) to describe how Broadview Networks will provide its services to customers and end users and to demonstrate Broadview Networks' technical ability to provide telecommunications services within the State of Illinois; and
- (3) to describe how Broadview Networks will provide service and comply with UTAC/ITAC, 9-1-1, and accounting requirements and policies of the Commission.

5. Q. Please describe Broadview Networks' business.

A. Broadview Networks is a New York corporation. BNI was incorporated in New York on June 25, 1991 as Briar Joy Development Company and changed its name to Broadview Networks, Inc. on October 5, 1999. The company is a wholly owned operating subsidiary of Broadview Networks Holdings, Inc., a privately held corporation ("Broadview Holdings"). Broadview Network's current business and network plans call for market entry via resold LEC and IXC facilities. When customer demand warrants, Broadview Networks will provide the LEC services via the installation of Nortel DMS 500 local switching platform and utilize a combination of self and third party provided network elements (e.g., interoffice transport, unbundled loops). Broadview Networks is currently providing resold and facilities-based interexchange and local exchange service in New York and Massachusetts. Broadview Networks intends to market its telecommunications service primarily to small to medium sized businesses. Broadview Networks' prices for local exchange service will be competitive with other incumbent local exchange carriers ("LECs") and its prices for interexchange service will be competitive with AT&T Communications of Illinois, Inc.'s prices.

6. Q. In what state is Broadview Networks incorporated?
- A. New York. A copy of Broadview Networks' Articles of Incorporation is attached as Exhibit III to Broadview Networks' Application.
7. Q. Is Broadview Networks certified to do business in Illinois?
- A. Yes. A copy of Broadview Networks' Certificate of Authority is attached as Exhibit IV to Broadview Networks' Application.
8. Q. Describe Broadview Networks' financial ability to provide the proposed services.
- A. Copies of Broadview Holdings' Consolidated Financial Statements for the years ended December 31, 1997 and December 31, 1998 respectively, and for the nine month period September 30, 1999, are attached as Exhibit II to Broadview Networks' Application.
9. Q. Who are the officers of Broadview Networks?
- |                   |                                     |
|-------------------|-------------------------------------|
| A. Vern Kennedy   | President                           |
| Terrence Anderson | Executive VP, Treasurer & Secretary |
| Tracy Korman      | Executive VP, Marketing & Sales     |
| Eric Roden        | Chief Operating Officer             |
| Scott Matukas     | VP Administration                   |
| Peter Maher       | VP Sales                            |
10. Q. Describe Broadview Networks' management team.
- A. Broadview Networks' management team is described in Exhibit A that is attached hereto.

11. Q. In your opinion, does Broadview Networks have the financial and managerial resources necessary to provide the proposed telecommunications services in the State of Illinois?

A. Yes. In my opinion, Broadview Networks has the necessary financial and managerial resources to provide the proposed telecommunications services in the State of Illinois.

12. Q. What rates will Broadview Networks charge for its services?

A. The cost of local exchange service will depend upon finalization of interconnection and/or resale agreements with the LECs. The cost of interexchange calls will depend upon the distance/duration and/or time of day of calls. The company will initially provide long distance service at a flat rate per minute. Broadview Networks intends to price its services competitively with the incumbent LECs' and interexchange carriers' rates for the same services.

13. Q. Does Broadview Networks intend to file a tariff in Illinois?

A. Yes. Broadview Networks will file a tariff upon a grant of certification by the Illinois Commerce Commission.

14. Q. Can you describe the technical aspects and services of Broadview Networks' proposal in its Application?

A. Yes. Broadview Networks plans to initially offer local exchange services to business customers located in Ameritech's service territories in Illinois. Interexchange service will be offered on a statewide basis. Services to be offered include, but will not be limited to:

- \* Basic Business Exchange Services
- \* Business Customer Calling and Class Features
- \* Adjunct Provided Features (voice messaging, etc.)
- \* Business Ancillary Services (911, E911, 411, Relay Service, directory listing, directory assistance, etc.)
- \* Inside Wire Arrangements
- \* Wire Maintenance Plans
- \* Repair and Maintenance
- \* Centrex
- \* ISDN
- \* Assignment of new numbers, Number Portability
- \* AIN Provided Features
- \* DID Trunks and Lines
- \* Analog and Digital Private Lines
- \* Internet Access

- \* Interfaces to LEC Switches
- \* Private Line Services
- \* Frame Relay Services
- \* Long distance Services, including outbound 1+ and 1010XXX, inbound toll-free (800/888/877), prepaid and post paid calling cards. The company does not intend to provide operator services.

In addition to the services listed above, Broadview Networks, through interconnection with other carriers, will offer dual-party relay services, 9-1-1 Emergency Services, directory assistance and operator assisted calls, lifeline, and toll-free calling.

15. Q. Does Broadview Networks possess sufficient managerial and technical resources and qualifications to provide all of the services requested in its Application to provide local exchange and interexchange services in Illinois?
- A. Yes. The senior management of Broadview Networks have great depth in the telecommunications industry and offer extensive technical and managerial expertise to Broadview Networks pertaining to the telecommunications business. Broadview Networks proposes to offer statewide interexchange service and basic local exchange service within the service areas of Ameritech or other incumbent LECs. Furthermore, since initially Broadview Networks will be reselling services utilizing the facilities of incumbent LECs such as Ameritech, and interexchange facilities-based carriers such as Frontier/Global Crossing, technical expertise and quality of service should be assured.
16. Q. What facilities will Broadview Networks use to provide the proposed telecommunications services in Illinois?
- A. Broadview Networks initially plans to provide local exchange services through resold facilities from incumbent local exchange carriers, initially Ameritech, and plans to offer resold interexchange services utilizing Qwest Communication's network.



17. Q. Is Broadview Networks' Application consistent with serving the public interest in the provision of telecommunications customers?

A. Absolutely. The Commission's grant of this certificate is in the public interest because business consumers of telecommunications services in Ameritech's service territory will receive increased choice, improved quality of service, and heightened opportunities to obtain improved technology. Market incentives for new and old telecommunications providers in Illinois will be improved greatly through an increase in the diversity of suppliers and competition within the interexchange and local exchange telecommunications market. Consistent with the Commission's intent to aid in the development of a competitive telecommunications environment in Illinois, the granting of a certificate of authority to provide interexchange and local exchange service will offer increased efficiency to the State's telecommunications infrastructure through greater reliability of services and an increase in competitive choices.

18. Q. Who will be providing local exchange access to services typically supplied by incumbent carriers?

A. Local exchange provision of service including Directory Assistance, 9-1-1 Emergency Assistance, Emergency Interrupt Service (given significant market demand), and Busy Line Verification (given significant market demand) will be supplied through arrangements with the incumbent LEC, Ameritech.

19. Q. How is the end user billed?

A. The end users will be billed directly by Broadview Networks.

20. Q. How will Broadview Networks handle emergency calls, including 911 calls?

A. Emergency calls such as 911 call will be handled by the LEC's network.

21. Q. In your opinion, does Broadview Networks have the technical ability and resources necessary to provide the proposed telecommunications services to customers in the State of Illinois?

A. Yes. In my opinion, Broadview Networks has the necessary technical ability and resources to provide telecommunications service to customers within the State of Illinois.

22. Q. Will you please provide the name, address and telephone number of the person that will serve as your company's contact to the Consumer Service Division for complaint resolution?

A. Steve Andreassi  
45-18 Court Square, Suite 403  
Long Island City, NY 11101  
800-260-8765

23. Q. Will the company comply with 83 Illinois Administrative Code Part 772.55 a) 1) "Billing" and 772.100 d) "Notices"? Will the company provide a copy of a customer's bill and final notice to the Commission Staff to ensure compliance with this Part?

A. No. The company will block such calls.

24. Q. Will the company follow the regulations as prescribed in 83 Illinois Administrative Code Part 705, "Preservation of Records of Telephone Utilities"?

A. Yes.

25. Q. Will the company comply with Il. Adm. Code Part 735 "Procedures Governing the Establishment of Credit, Billing, Deposits, Termination of Service and Issuance of Telephone Directories for Telephone Utilities in the State of Illinois"?

A. Yes. The company will request a variance of Part 735.180 requiring the company to publish directories. Customers will be published in a directory through Ameritech.

26. Q. Will the company contract with the incumbent LEC for directory services or provide its own directory?

A. The company will contract with the incumbent LEC for directory services.

27. Q. Will your company have repair people in Illinois?

A. No. The company intends to rely upon the incumbent LEC for which it will resell service for repair and maintenance. The company initially intends to provide resold non-facilities based service.

28. Q. Will the company sign and return to the Universal Telephone Assistance Corporation (UTAC) and the Illinois Telecommunications Access Corporation (ITAC) all of the necessary membership forms in a timely manner?

A. Yes. The company expects to file prior to certification.

29. Q. Will the company meet the requirements of Sections 13-301, 13-301.1, and 13-703 of the Public Utilities Act?

A. Yes.

30. Q. Will the company follow the regulations as prescribed in 83 Illinois Administrative Code Part 755, "Telecommunications Access for Persons with Disabilities"; Part 756, "Telecommunication Relay Service"; and Part 757, "Telephone Assistance Programs"?

A. Yes.

31. Q. Will the company collect and remit to ITAC the line charge amount collected monthly from all telephone subscribers for the TTY Equipment Loan Program and Telecommunications Relay Service?

A. Yes. The company will collect and remit such charges either directly or through its underlying LEC subject to the terms of its resale/interconnect agreement.

32. Q. Will the company solicit, collect and remit to UTAC the voluntary contributions collected monthly from its telephone subscribers to support the Universal Telephone Service Assistance Program (UTSAP)?

A. Yes.

33. Q. Has the company ever provided service under any other name?

A. No.

34. A. Have any complaints or judgments been levied against the company? (Instate or out of state).

Q. No formal complaints or judgments have been levied against the company by any regulatory authority.

35. Q. How does your company plan to solicit customers?

A. The company intends to employ various forms of advertising including mass media (television, radio, print), US Mail, Internet and telemarketing efforts. Additionally, the company will utilize a direct sales force where customer accounts warrant.

36. Q. Please provide a copy of your company's written guidelines to prevent unauthorized "slamming" of local exchange customers?

A. Since the company has yet to begin operations as a local exchange service provider, no written guidelines exist at this time, however, upon completion of such guidelines, the company will provide a copy to the Commission if it desires. The company does intend to obtain a written letter of authorization from all customers prior to commencing local exchange or interexchange service.

37. Q. Is your company prepared to handle 9-1-1 service pursuant to the Emergency Telephone Systems Act, 83 Illinois Administrative Code Part 725 and Part 720?

A. Yes. Since the company will be reselling services provided by the incumbent LECs, 9-1-1 service will actually be provided by the incumbent LECs. The company's customers will receive the same quality of 9-1-1 service that is currently offered by the LECs.

38. Q. Will your company coordinate with the incumbent LEC(s) and local 9-1-1 systems to minimize obstacles and provide transparent service to the end-users? Will there be any additional call setup time? Will there be any costs associated with the transition charged to the 9-1-1 systems?

A. Yes. 9-1-1 service should be transparent to end-users. All setup times and costs associated with transmission should be passed through from the LEC to the company to the company's customers.

39. Q. Does your company intend to bill each 9-1-1 system for features associated with 9-1-1, i.e. building and management of database; selective routing; networking and dedicated trunks? If so, how will these costs be determined?

A. All costs which are billed to end-users will be determined by the LEC pursuant to the terms of the company's resale/interconnection agreements with the LECs.

40. Q. If contracting with the incumbent LEC to provide 9-1-1 service, how are the inter-machine trunk lines, from your company's switch to the incumbent LEC switch, envisioned to be charged to the 9-1-1 system?

A. Since the company will initially provide non-facilities based service utilizing LEC facilities, all lines and facilities will be provided by the LECs.

41. Q. Will your company file tariffs for all services and charges associated with 9-1-1 if any?

A. Yes.

42. Q. Who will be responsible for building and maintaining the 9-1-1 database for your customers? How often will updates be performed on the 9-1-1 database?

A. The LEC will be responsible for building and maintaining the 9-1-1 database for the company's customers. The company will provide updated customer information to the LECs and update on a daily basis.

43. Q. Does your company have procedures for the transitioning of 9-1-1 surcharge collection and dispersement to the local 9-1-1 system?

A. All procedures for the transitioning of 9-1-1 surcharge collection and dispersement to the local 9-1-1 system will be established by the LEC and set forth in the company's resale/interconnection agreements with the LECs.

44. Q. Will your company's proposal require any network changes to any of the 9-1-1 systems?

A. No.



45. Q. Will your company's customers receive the same quality of 9-1-1 service that is currently offered from the incumbent LECs.
- A. Yes. The company's customers will receive the same quality of 9-1-1 service that is currently offered by the incumbent LECs.
46. Q. Will you be able to meet the requirement under section 725.500, o. for call boxes?
- A. Yes. This requirement should be met by the LECs.
47. Q. Please provide the name and telephone number of the person who will serve as your 9-1-1 company's contact.
- A. Steve Andreassi  
45-18 Court Square, Suite 403  
Long Island City, NY 11101  
718-706-0921
48. Q. Please provide the Chart of Accounts and any manuals or procedures that describe the accounting system currently in use by Broadview Networks, Inc.
- A. See the attached Chart of Accounts.

49. Q. Does the accounting system currently in use by Broadview Networks, Inc. provide sufficiently detailed data for the preparation of Illinois Gross Receipts Tax returns? What specific accounts or sub-accounts provide this data?

A. Yes. The company's accounting system will provide sufficiently detailed data for the preparation of Illinois Gross Receipts Tax returns. The data to prepare such returns is obtained from billing information from the company's underlying carriers or its own switching equipment. Any local revenues will be obtained from the LECs which services are resold by the company. See attached Chart of Accounts.

50. Q. Will Broadview Networks, Inc. maintain its records in sufficient detail to facilitate the calculation of all applicable taxes?

A. Yes.

51. Q. Please describe the existing peculiarities or unusual circumstances that Broadview Networks, Inc., believes warrant a departure from a prescribed procedure or technique required by Part 710.

A. To comply with Part 710, the basic accounting system utilized for all states, either local or interexchange, would have to be modified.

52. Q. Please explain how the application of the accounting system currently in use by Broadview Networks, Inc., will maintain or improve uniformity in substantive results as among telecommunications companies.

A. The application of the company's accounting system is in accordance with GAAP and allows the company to file all required reports with the Commission and the Department of Revenue, therefore, the system should at a minimum maintain uniformity of results as among telecommunications companies.

53. Q. Does Broadview Networks, Inc., agree that the requested waiver of Part 710 will not excuse it from compliance with future Commission rules or amendments to Part 710 otherwise applicable to the Company?

A. Yes.

54. Q. Are you familiar with the term slamming, and if so, what will your company do to prevent slamming?

A. Yes, I am familiar with the term and the meaning of slamming. Our company will take all necessary measures in order to prevent slamming, including attempting to get a signed letter of agency from all presubscribed customers prior to commencing service, and all marketing will be done in accordance with all applicable state and federal regulations.

55. Q. Does this conclude your testimony?

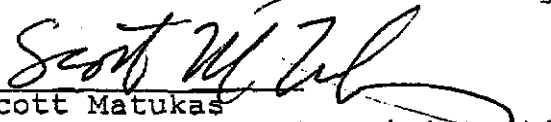
A. Yes.

STATE OF NEW YORK

COUNTY OF QUEENS

AFFIDAVIT

I, Scott Matukas, first being duly sworn upon oath depose and say that I am the Vice President of Administration for Broadview Networks, Inc., the Applicant, and that I have read the above and foregoing prefiled testimony by me subscribed and know the contents thereof, which testimony was filed in support of Broadview Networks, Inc.'s Application for a Certificate of Interexchange and Local Exchange Service Authority to Operate as a Provider of Resold and Facilities-Based Telecommunications Services within the State of Illinois; that said contents are true in substance and in fact, except as to matters stated upon information and belief, and as to those, I believe the same to be true.

  
Scott Matukas  
Vice President of Administration

Sworn to and subscribed before me  
this 29 day of FEBRUARY, 2000.

Notary Public 

My Commission Expires: 11-04-00

ANGELO INCORVAIA  
Notary Public, State of New York  
No. 01N5068466  
Qualified in Nassau County  
Certificate Filed in New York County  
Commission Expires Nov. 4, 2000

EXHIBIT A  
MANAGEMENT INFORMATION

**Attachment 3**  
**Broadview Networks Technical and Managerial Experience**

**Vern M. Kennedy** serves as President and Chief Executive Officer and is a director of the Company. Mr. Kennedy is a founder of Coaxicom and conceived, designed and developed Coaxicom's proprietary systems and technologies. As one of NYNEX's most innovative executives, Mr. Kennedy was responsible for the activities of operational and staff units consisting of up to 70 middle managers and 500 craftspeople. Among his accomplishments at NYNEX, Mr. Kennedy, i) developed and staffed a strategic Business Account Center which gave NYNEX its first 100% performance rating from top priority accounts, ii) managed the transition of the entire Long Island market from an operating division to a \$1.2 billion SBU, and iii) was responsible for improved service performance ratings in conjunction with a \$75 million income improvement plan. Mr. Kennedy holds a BS with Honors in Electrical Engineering and Computer Science from Princeton University and an MBA with Honors from New York University.

**Terrence J. Anderson** serves as Executive Vice President – Strategy and Business Development and is a director of the Company. Prior to founding Coaxicom, Mr. Anderson served as a Vice President in the Media and Telecommunications - Corporate Finance Group of Chemical Bank where he was responsible for originating and executing transactions and financing for a diverse telecommunications and media customer base including most of the largest cable MSOs. Mr. Anderson holds a BA in Economics from Princeton University and an MBA with Honors from Columbia University.

**Tracy Korman** serves as Executive Vice President - Marketing and Sales and is a director of the Company. Prior to founding Coaxicom, Mr. Korman held senior positions in sales and merchandising at Bantam Doubleday Dell. Prior to joining BDD, Mr. Korman spent over five years as a consultant with Booz, Allen & Hamilton where he led teams in the development of breakthrough sales and marketing strategies for media and consumer products companies seeking new ways of reaching consumers. Mr. Korman holds a BA with Honors in Literature from Swarthmore College and an MBA from Harvard Business School.

**George Holland** serves as Executive Vice President-Sales and Marketing. Before joining Broadview Networks, for two years, Mr. Holland was a senior officer of Covad Communications, the leading national broadband services provider of high-speed Internet and network access using DSL technology. Mr. Holland began his communications career at AT&T, spending 15 years in a series of management positions in sales, marketing, network operations, engineering, customer service and finance. In his last AT&T assignment, as general manager of global services sales, he established the company's top-ranked U.S. business-applications sales team. Prior to that, he was responsible for designing and managing a service center for the company's top-end 800 service customers. Mr. Holland directed a team of AT&T Bell Laboratories engineers, with whom he was named on a 1995 U.S. patent for a telecommunications testing device. Between his AT&T and Covad tenures, Mr. Holland helped found two telecommunications companies and served as chief executive officer of one of them. Mr. Holland holds a bachelor's degree from the College of William and Mary and an M.B.A. in finance from Virginia Polytechnic Institute. He also participated in an AT&T executive education program at the University of Virginia's Darden Business School. Mr. Holland is a member of the Telecommunications Resellers Association (TRA), Competitive Telecommunications Association (CompTel) and Cellular Telecommunications Industry Association (CTIA).

**Joel D. Gross** serves as Chief Financial Officer. Before joining Broadview Networks, Mr. Gross was vice president of corporate strategy and business development for AT&T. In this position, he worked on strategic issues and led business development projects, including acquisitions and joint ventures that enhanced the company's capabilities and its competitive position in the marketplace. Previously, Mr. Gross was senior vice president of corporate development for TCG from 1993 to 1998 and was responsible for long-term financial planning and new market and product development. Mr. Gross preceded these corporate assignments with a seven-year career on the investment side of communications. While serving as a vice president of research and a securities analyst with DLJ, he frequently shared his views on industry issues with the news media and was elected to Institutional Investor's All-America Research Team six times. He began his investment tenure in a similar position with Dean Witter Reynolds. Prior to his Wall Street experience, Mr. Gross rose through the management ranks of AT&T's long-distance business from 1978 to 1985. Mr. Gross received a B.S. degree in economics from Rutgers University and an M.B.A. in marketing and finance from Penn State, both with honors.

**Eric G. Roden** is the Chief Operating Officer. Mr. Roden joined Broadview Networks in September 1998 with the primary responsibility of developing and maintaining Broadview's integrated data and voice local and long-distance switching network to support the company's rapidly-expanding customer base. He draws on 14 years' prior experience in senior network and operations positions with USN, MFS Telecom, Northeast NetWorks and Eastern Telelogic. He is a recognized expert in network design and construction and has led 500+ person operations teams. In addition to his network role at Broadview Networks, Mr. Roden is responsible for the company's customer-care operations.

**Ken Shulman** serves as Chief Technology Officer. A recognized communications technology expert, Mr. Shulman has designed and implemented systems and networks to provide data, Internet, voice and video services. In his previous position, as local network technology vice president of AT&T, Mr. Shulman was responsible for network architecture, technology deployment, standards, evolution plans, and vendor and equipment selection to foster the company's entry into the local services market. Prior to the merger of TCG into AT&T in 1998, he was chief technology officer of TCG. During an 11-year TCG career, Mr. Shulman planned and managed the building of networks, systems and network teams to support the introduction of switched data and voice, digital private line and wireless services. Also with TCG, he set up a corporate technology office, paved the way for using xDSL technology, created a bundled voice and high-speed Internet access offering, and designed and established a center for testing advanced technology integration and developing new services. Before joining TCG, Mr. Shulman served as director of systems engineering for MCI International. Prior to that assignment, in positions with Bell Communications Research (Bellcore) and Bell Laboratories. Mr. Shulman holds B.S. and M.S. degrees in electrical engineering from the State University of New York at Stony Brook and the University of Rochester, respectively, as well as an M.B.A. from The Wharton School. He is a member of the Institute of Electrical and Electronics Engineers (IEEE) and the International Engineering Consortium's Executive Council, and is a past member of the Federal Communications Commission's North American Numbering Council and the Board of Directors of the Alliance for Telecommunications Industry Solutions (ATIS). In addition, Mr. Shulman serves on the Technical Advisory Boards of Kestrel Systems and Vivace Networks, and on the Board of Directors of WarpSpeed Communications.

**Peter J. Maher** is the Vice President - Sales for Broadview Networks. He brings to this position a strong background in sales management, including a stint as regional sales manager in New York City for Allegiance Telecom, Dallas, Texas most recently. Maher has an impressive record



of inspiring top-notch sales performance and customer satisfaction for several local and long-distance telecommunications companies, including MCI, Metromedia Communications, Cable & Wireless, Pacific Telesis, and LCI. At Broadview NetWorks, he is responsible for sales to small- and medium-sized business customers, daily operations, and for guiding the continuing expansion of commercial-market sales efforts, including the establishment of branch offices. Maher holds a BA in marketing from Niagara University in Niagara Falls, NY.

**Larry Edelson-Kayne** serves as Vice President - Controller. Mr. Kayne's career has spanned over 29 years in accounting and finance. His experience includes running finance departments for both public and private entities. While at Data Switch Corporation, a venture capital backed eventual IPO, Mr. Kayne took the company public and completed a second offering. Mr. Kayne later spent nine years as controller for Forbes Inc. where he had overall responsibility for the finance and control functions. After starting his career with Arthur Young, Mr. Kayne spent four years with Citicorp where he was responsible for its vendor leasing unit. A Certified Public Accountant, Mr. Kayne holds a BS from Richmond University.

**Scott Matukas** serves as Vice President - Administration & Human Resources. Previously, Mr. Matukas was responsible for both accounting and sales for McIntosh Box & Pallet Co. A Certified Public Accountant, Mr. Matukas spent 6 years with Coopers & Lybrand advising clients on audit, valuation and tax matters. In addition to a BS degree from Le Moyne College, Mr. Matukas is a member of the American Institute of Certified Public Accountants and the New York State Society of Certified Public Accountants.

**John Carr** serves as Vice President - Network Services. Mr. Carr has senior responsibility for the design, engineering, construction and administration of the next-generation network that Broadview Networks is deploying to bring broadband solutions, including high-speed Internet access via xDSL (digital subscriber line) technology, to small and medium-sized businesses and households. Previously, Mr. Carr was vice president of technology for a start-up ICP. Prior to that, he served as director of engineering for Eastern Telelogic, a facilities-based integrated provider with headquarters in King of Prussia, Pa., and he joined Teleport Communications Group (TCG) after it acquired Eastern Telelogic. Earlier, Mr. Carr held network posts with Buffalo, N.Y.-based long-distance supplier Fonorola Corp. and with ITT/USTS Communications in Malvern, Pa. Mr. Carr, who gained his first communications experience in the U.S. Navy, is a member of the Institute of Electrical and Electronics Engineers (IEEE).

EXHIBIT B  
CHART OF ACCOUNTS

3/2/00 2:17:52 PM

Broadview Networks Holdings

1

## Category List

Category	Account	Description	Alias
None	BH-10000-	Petty Cash	
	BH-10201-	Chase Check	
	BH-10225-	Chase C/D L/C - NY	
	BH-10250-	Chase CD for L/C - (NBL)	
	BH-10275-	Chase CD L/C - Boston	
	BH-10300-	Payroll Checking Account	
	BH-10400-	Chase CD for LC	
	BH-10500-	Chase Gov't Vista	
	BH-10600-	Chase Money Market	
	BH-10700-	Citibank Acct	
	BH-10800-	Citibank MMA	
	BH-13000-	Deferred Rad Costs	
	BH-14000-	Prepaid Expenses	
	BH-14005-	Prepaid Office Rent	
	BH-14100-	Employee Advances	
	BH-14200-	TransitChek Due From Employees	
	BH-14260-	Due from Officer/Shareholder	
	BH-14261-	Interest Rec Officer	
	BH-14262-	Stock Transactions Rec.	
	BH-14500-	Office Lease Deposit	
	BH-14600-	Misc. Rec.	
	BH-14650-	Equipment Deposit	
	BH-14700-	Other Current Assets	
	BH-15000-	Fixed Assets	
	BH-16000-	Capital Leases	
	BH-17000-	Accum. Depreciation-Furniture	
	BH-18000-	Investment in OSS	
	BH-18040-	Investment in OSS	
	BH-18050-	Investment in Broadview Networks	
	BH-18075-	Non Compete - FSC & SMM	
	BH-18090-	Customer List - SCC Purchase	
	BH-18100-	Due from OSS	
	BH-19000-	Deposits	
	BH-19010-	Merger Legal Capitalized	
	BH-19200-	Legal Cost - Venture Finance	
	BH-19300-	Due From SCC	
	BH-19301-	Due From CLEC Sub	
	BH-19302-	Due to CLEC Sub	
	BH-19303-	Asst/Liab Contrib to CLEC	
	BH-19304-	Due From CLEC Sub Cash	
	BH-19310-	Citizens SCC Note Purchased	
	BH-19320-	Citizens SCC Invoices Purchase	
	BH-19330-	Note Receivable - Dr. Caruso	
	BH-19900-	Other Noncurrent Assets	
	BH-20000-	Accounts Payable	
	BH-20100-	Accounts Payable - SCC	
	BH-20200-	Accounts Payable - Axicom	
	BH-23000-	Accrued Expenses	
	BH-23100-	Sales Tax Payable	
	BH-23200-	Wages Payable	
	BH-23250-	Wages & Taxes Payable Thru ADP	
	BH-23260-	Expense Reports Thru ADP	
	BH-23300-	401 K Deductions Payable	
	BH-23400-	Federal Payroll Taxes Payable	
	BH-23500-	FUTA Tax Payable	
	BH-23600-	State Payroll Taxes Payable	
	BH-23700-	SUTA Tax Payable	
	BH-23800-	Local Payroll Taxes Payable	
	BH-23900-	Income Taxes Payable	
	BH-24000-	Other Taxes Payable	
	BH-24100-	Current Portion Long-Term Debt	

3/2/00 2:17:52 PM

Broadview Networks Holdings

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## Category List

Category	Account	Description	Alias
	BH-24800-	Suspense - Clearing Account	
	BH-24850-	Capital Leases	
	BH-27000-	Debt	
	BH-27400-	Other Long-Term Liabilities	
	BH-39001-	Redeemable Series A & B Preferred Stock	
	BH-39002-	Paid-in Capital - Redeemable Preferred Stock	
	BH-39003-	Common Stock	
	BH-39004-	Paid-in Capital - Common Stock	
	BH-39004-COM-	APIC Contra for non-Cash Comp	
	BH-39005-	Retained Earnings	
	BH-39006-	Treasury Stock	
	BH-39010-	Mandatorily Redeemable Series C Preferred Stock	
	BH-39011-	Mandatorily Redeemable Series D Preferred Stock	
	BH-39012-	Preferred D Accretion	
	BH-39013-	APIC Contra - Accretion	
	BH-39014-	Prefer C APIC Accretion	
	BH-39015-	Unearned Compensation	
	BH-39100-	Value of Warrants	
	BH-60000-600-	Advertising Expense	
	BH-62000-600-	Bank Charges	
	BH-64500-600-	Dues and Subscriptions Exp	
	BH-66500-600-	Income Tax Expense	
	BH-66525-600-	NYC Corp Tax Expense	
	BH-66535-600-	NY 183 Tax Expense	
	BH-67000-600-	Insurance Expense	
	BH-68500-600-	Legal and Professional Expense	
	BH-70000-600-	Maintenance Expense	
	BH-70200-600-	Software Costs	
	BH-70600-600-	Moving Expense	
	BH-71000-600-	Office Expense	
	BH-72500-600-	Penalties and Fines Exp	
	BH-73500-600-	Postage Expense	
	BH-74000-600-	Rent or Lease Expense	
	BH-74100-600-	Rent/Lease Equipment	
	BH-74500-600-	Repairs Expense	
	BH-75000-100-	Salary & Wages - Exec.	
	BH-75005-100-	Bonus - Exec.	
	BH-75005-600-	Bonuses	
	BH-75010-100-	Payroll Taxes - Exec.	
	BH-75020-100-	Employee Ins. Benefits - Exec.	
	BH-75025-100-	Employee Benefits Non-Insurance	
	BH-75030-600-	Recruiting Fees	
	BH-75050-600-	Temporary Help	
	BH-75500-600-	Supplies Expense	
	BH-76000-600-	Telephone Expense	
	BH-76400-600-	Training	
	BH-76500-600-	Travel Expense	
	BH-76510-600-	Meals and Entertainment Exp	
	BH-77000-600-	Utilities Expense	
	BH-89000-600-	Other Expense	
	BH-90000-600-	Gain/Loss on Sale of Assets	
	BH-90100-600-	Depreciation Expense	
	BH-90200-600-	Interest Expense	
	BH-90300-600-	NonCash Compensation	
	BH-90400-600-	Amortization	
	BH-90600-100-	Other Taxes	
	BH-90700-100-	Income Taxes	
	BH-92000-600-	Extraordinary Items	
	BH-95000-600-	Interest Income	
	BH-96000-600-	Cancellation of Debt Income	

Total Accounts: 123

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## Category List

Category	Account	Description	Alias
none	BN-10000-	Petty Cash	
	BN-10200-	Chase Operating Account	
	BN-10203-	Fleet Check-Charitable	
	BN-10204-	Citibank Acct	
	BN-10205-	Fleet Operating Account	
	BN-10209-	Marine Midland Acct.	
	BN-10210-	Marine Midland Lease Escrow	
	BN-10299-	Cash Clearing	
	BN-11000-	Accounts Rec. - NY	
	BN-11000-MA-	Accounts Rec. - MA	
	BN-11005-	Checks Deposited in error	
	BN-11400-	Other Receivables	
	BN-11500-	Allow D/A - NY	
	BN-11500-MA-	Allow D/A - MA	
	BN-11600-	Reserve for Customer Credits	
	BN-12000-	Inventory	
	BN-14000-	Prepaid Expenses	
	BN-14010-	Prepaid Interest	
	BN-14055-	Deferred Charges - NY	
	BN-14055-MA-	Deferred Charges - MA	
	BN-14058-	Unbilled Rev - NY	
	BN-14058-MA-	Unbilled Rev - MA	
	BN-14060-	RMS LD Advance Pay	
	BN-14100-	Employee Advances	
	BN-14700-	Other Current Assets	
	BN-14800-	Due from Broadview Networks Holdings	
	BN-14810-	Due from OSS	
	BN-15000-	Property, Plant & Equipment	
	BN-15100-	P, P & E - Network	
	BN-15101-	PP&E-Network Contra	
	BN-16000-	Capital Leases	
	BN-17000-	Accum. Depreciation	
	BN-17001-	Accum Depc-Network Contra	
	BN-18000-	CIP - Network	
	BN-18500-	Investment in Creg	
	BN-19000-	Security Deposit	
	BN-19050-	Carrier Deposits	
	BN-19100-	Equipment Deposits	
	BN-19200-	Intangible - Customer Relation	
	BN-19250-	Trade Receivable	
	BN-19303-	Asst/Liab Contrib to CLEC	
	BN-19500-	Conv Costs Resale - NY	
	BN-19500-MA-	Conv Costs Resale - MA	
	BN-19510-	Accum-Con Costs Resale NY	
	BN-19510-MA-	Accum-Con Costs Resale MA	
	BN-19900-	Other Noncurrent Assets	
	BN-19950-	Advance Service Payments	
	BN-20000-	Accounts Payable	
	BN-20001-	A/P bills not received CIP	
	BN-21000-	Customer Deposits	
	BN-22000-	Deferred Rev. NY	
	BN-22000-MA-	Deferred Rev. MA	
	BN-23000-	Accrued Expenses	
	BN-23050-	Accrued Interest	
	BN-23100-	Sales Tax Payable -NYS	
	BN-23100-MA-	Sales Tax Payable -MA	
	BN-23110-	GRT & Excise Tax Payable -NYS	
	BN-23110-MA-	GRT & Excise Tax Payable -MA.	
	BN-23120-	Other State Taxes	
	BN-23130-	Federal Excise Tax Payable	

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## Category List

## Category

Account	Description	Alias
BN-23250-	Wages Payable - ADP	
BN-24000-	Gift Certificates	
BN-24100-	Current Portion Long-Term Debt	
BN-24700-	Other Current Liabilities	
BN-24800-	Suspense - Clearing Account	
BN-24850-	Capital Leases	
BN-24950-	Charity Payable	
BN-25000-	Due to Broadview Networks Holdings Inc.	
BN-27000-	Long Term Debt - NTEC	
BN-27100-	Long Term Accounts Payable	
BN-27410-	Due Parent - Citizens Invoice	
BN-27411-	Due Parent - Citizens Note	
BN-27412-	Due Parent - Dr. Caruso Note	
BN-39003-	Common Stock	
BN-39005-	Retained Earnings	
BN-40000-300-MA	Res Rev Resale - Local MA	
BN-40000-300-NY	Res Rev Resale - Local NY	
BN-40001-300-MA	Res Rev Resale - LD MASS	
BN-40001-300-NY	Res Rev Resale - LD NY	
BN-40002-300-NY	Res Rev Resale - Cell NY	
BN-40003-300-NY	Res Rev Resale - Page NY	
BN-40004-300-MA	Res Rev Resale - Internet	
BN-40004-300-NY	Res Rev Resale - Internet	
BN-40005-300-NY	Allowance Uncollectibles - Res	
BN-40006-300-NY	Com Rev Resale - Data	
BN-40010-300-MA	Com Rev Resale - Local MA	
BN-40010-300-NY	Com Rev Resale - Local NY	
BN-40011-300-MA	Com Rev Resale - LD MA	
BN-40011-300-NY	Com Rev Resale - LD NY	
BN-40012-300-MA	Com Rev Resale - Cell MA	
BN-40012-300-NY	Com Rev Resale - Cell NY	
BN-40013-300-MA	Com Rev - Page MA	
BN-40013-300-NY	Com Rev - Page NY	
BN-40014-300-MA	Com Rev Resale - Internet MA	
BN-40014-300-NY	Com Rev Resale - Internet NY	
BN-40015-300-NY	Allow Uncollect - NY	
BN-40016-300-NY	Com Rev Resale - Data	
BN-40100-300-MA	Res Rev OnNet - Local MA	
BN-40100-300-NY	Res Rev OnNet - Local NY	
BN-40101-300-MA	Res Rev OnNet - LD MA	
BN-40101-300-NY	Res Rev OnNet - LD NY	
BN-40104-300-MA	Res Rev OnNet - Internet MA	
BN-40104-300-NY	Res Rev OnNet - Internet NY	
BN-40110-300-MA	Com Rev OnNet - Local MA	
BN-40110-300-NY	Com Rev OnNet - Local NY	
BN-40111-300-MA	Com Rev OnNet - LD MA	
BN-40111-300-NY	Com Rev OnNet - LD NY	
BN-40114-300-MA	Com Rev OnNet - Internet MA	
BN-40114-300-NY	Com Rev OnNet - Internet NY	
BN-40200-300-MA	Service & Install MA	
BN-40200-300-NY	Service & Install NY	
BN-40300-300-	Collection Fees	
BN-40300-300-MA	Allow Uncollect - MA	
BN-40300-300-NY	Allow Uncollect - NY	
BN-40400-300-MA	Termination Fees Mass.	
BN-40400-300-NY	Termination Fee NY	
BN-40410-300-MA	Access Fees Mass.	
BN-40410-300-NY	Access Fees NY	
BN-40420-300-MA	Recipical Comp Fees Mass	
BN-40420-300-NY	Recipical Comp Fees NY	
BN-40800-300-NY	Revenue - Tax Surcharges	
BN-40900-300-NY	Misc Revenue	

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## Category List

## Category

Account	Description	Alias
BN-59100-250-	RBOC Cost Resale - NY	
BN-59100-250-MA	RBOC Cost Resale - MA	
BN-59110-250-	LD Costs - NY	
BN-59110-250-MA	LD Costs - MA	
BN-59118-250-	RBOC Electrical Charges	
BN-59119-250-	Number Portability Charge	
BN-59120-250-MA	RBOC Co-Lo Costs- MA	
BN-59120-250-NY	RBOC Co-Lo Costs- NY	
BN-59121-250-MA	RBOC Loop Costs- MA	
BN-59121-250-NY	RBOC Loop Conv. Costs- NY	
BN-59122-250-	NetWork Interconnect	
BN-59122-250-MA	NetWork Interconnect MA	
BN-59122-250-NY	NetWork Interconnect NY	
BN-59123-250-NY	ROBC - Tandem Termination Fees	
BN-59124-250-NY	UNELoop Expense	
BN-59125-250-	NYNEX Exp - Wholesale	
BN-59130-250-	Data	
BN-59140-250-	Cellular	
BN-59150-250-	Paging	
BN-59160-250-	Internet	
BN-59170-250-	Service/Install	
BN-59180-250-	COR - Tax Surcharges	
BN-59200-250-	Rent Expense - Net	
BN-59300-250-	Axicom Exp - Retail	
BN-60000-300-MA	Advertising Expense Res MA	
BN-60000-300-NY	Adv. Exp. Res. NY	
BN-60010-300-MA	Advertising Expense Com MA	
BN-60010-300-NY	Adv. Exp. Com. NY	
BN-60020-600-	Adv. Exp. Corp Image	
BN-60100-300-NY	Promotion Expenses	
BN-60510-600-	Conversion Costs	
BN-60510-600-MA	Conversion Costs Mass	
BN-62000-600-	Bank Charges	
BN-63000-300-	Charitable Contributions Exp	
BN-63250-300-	Collections Agency Fees	
BN-63500-300-MA	Commissions and Fees Exp - Res	
BN-63500-300-NY	Commissions Agents	
BN-63510-300-MA	Commissions and Fees Exp - Com	
BN-63510-300-NY	Commissions Employees NY	
BN-63520-300-NY	Commissions - Telemarketers Res.	
BN-63525-300-NY	Commissions Telemarketers - Com	
BN-63600-300-	ISP Provisioning Costs	
BN-63610-300-	ISP Telecom Costs	
BN-64010-250-	Deprec. Exp. UNEL - Net	
BN-64500-230-	Dues and Subscriptions Exp - C	
BN-64500-240-	Dues and Subscriptions Exp - I	
BN-64500-250-	Dues and Subscriptions Exp - N	
BN-64500-300-NY	Dues & Subscriptions Sales NY	
BN-64500-600-	Dues and Subscriptions G&A	
BN-65000-230-	Employ Ben Prog -CS	
BN-65000-240-	Employ Ben Prog -IT	
BN-65000-250-	Employ Ben Prog - Net	
BN-65000-300-	Employ Ben Prog - Sales	
BN-65000-300-MA	Employ Ben Prog - Sales Mass	
BN-65000-600-	Employ Ben Prog - G&A	
BN-65450-300-MA	FEAT Agency Fees - MA	
BN-65450-300-NY	FEAT Agency Fees - NY	
BN-65451-300-MA	FEAT Commissions - MA	
BN-65451-300-NY	FEAT Commissions - NY	
BN-65452-300-MA	FEAT Travel - MA	
BN-65452-300-NY	FEAT Travel - NY	
BN-65453-300-MA	FEAT Advertising - MA	

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## Category List

Category	Account	Description	Alias
	BN-65454-300-NY	FEAT Supplies - NY	
	BN-65455-300-MA	FEAT Office Expense - MA	
	BN-65455-300-NY	FEAT Office Expense - NY	
	BN-66000-300-NY	Sales Other	
	BN-67000-600-	Insurance Expense	
	BN-68500-600-	Legal and Professional Expense	
	BN-70000-230-	Maintenance Expense CS	
	BN-70000-240-	Maintenance Expense IT	
	BN-70000-250-	Maintenance Expense Net	
	BN-70000-300-	Maintenance Expense Sales	
	BN-70000-600-	Maintenance Expense G&A	
	BN-70400-300-	Misc Billing Credits-Mkt	
	BN-70500-300-	Misc. Billing Credit	
	BN-71500-600-	Other Taxes	
	BN-72000-300-MA	Payroll Tax Expense - Sales MA	
	BN-72000-300-NY	Payroll Tax Expense - Sales NY	
	BN-72250-230-	Recruiting Fees - CS	
	BN-72250-240-	Recruiting Fees - IT	
	BN-72250-250-	Recruiting Fees - Net	
	BN-72250-300-MA	Recruiting Fees - Sales MA	
	BN-72250-300-NY	Recruiting Fees - Sales NY	
	BN-72250-600-	Recruiting Fees - G&A	
	BN-73500-600-	Postage Expense	
	BN-74000-230-	Lease Expense - CS	
	BN-74000-240-	Lease Expense - IT	
	BN-74000-250-	Lease Expense - Net	
	BN-74000-300-MA	Lease Expense - Sales MA	
	BN-74000-300-NY	Lease Expense - Sales NY	
	BN-74500-230-	Repairs Expense -CS	
	BN-74500-240-	Repairs Expense - IT	
	BN-74500-250-	Repairs Expense - Net	
	BN-74500-300-MA	Repairs Expense - Sales MA	
	BN-74500-300-NY	Repairs Expense - Sales NY	
	BN-74500-600-	Repairs Expense - G&A	
	BN-75000-110-	Salary Expense - Finance	
	BN-75000-111-	Salary Expense - Acctg.	
	BN-75000-115-	Salary Expense - Collections	
	BN-75000-118-	Salary Expense - Proj. Mang.	
	BN-75000-120-	Salary Expense - HR	
	BN-75000-122-	Salary Exp. - Facilities	
	BN-75000-124-	Salary Exp. Admin Sup.	
	BN-75000-126-	Payroll Expense - Reg.	
	BN-75000-200-	Salary Exp. - Marketing	
	BN-75000-206-	Salary Exp. - Sales VP & MD	
	BN-75000-208-MA	Salary Exp Sales Mang. Mass.	
	BN-75000-208-NY	Salary Expense Sales Mang. NY	
	BN-75000-210-MA	Salary Exp. Sales Mass	
	BN-75000-210-NY	Salary Exp. Sales NY	
	BN-75000-214-MA	Salary Exp. - Sales Sup. Mass.	
	BN-75000-214-NY	Salary Exp. -Sales Support NY	
	BN-75000-230-	Wages Expense CS - Res. CSR	
	BN-75000-231-	Wages Expense CS -Provis.	
	BN-75000-232-	Wages Expense CS - Billing	
	BN-75000-233-	Wages Expense CS - Com Acct,	
	BN-75000-234-	Wages Expense CS - Rev Assure.	
	BN-75000-240-	Wages Expense IT	
	BN-75000-241-	Salary Exp. - AM	
	BN-75000-242-	Salary Expense - C/S Pool	
	BN-75000-243-	Salary Exp. Billing.	
	BN-75000-244-	Salary Exp. - C/S Execution	
	BN-75000-250-	Salary Exp. - Operation Mang.	
	BN-75000-255-	Salary Exp. - Network Admin.	



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## Category List

## Category

## Account

## Description

## Alias

BN-75000-300-MA	Wages Expense Sales MA
BN-75000-300-NY	Wages Expense Sales NY
BN-75000-340-	Salary Exp. - IT
BN-75000-600-	Wages Expense G&A
BN-75010-110-	Payroll Taxes - Finance
BN-75010-111-	Payroll Taxes - Acctg.
BN-75010-115-	Payroll Taxes - Collections
BN-75010-118-	Payroll Taxes - Proj. Mang.
BN-75010-120-	Payroll Taxes - HR
BN-75010-122-	Payroll Taxes - facilities
BN-75010-124-	Payroll Taxes - Admin Sup.
BN-75010-126-	Payroll Expense - Reg.
BN-75010-200-	Payroll Taxes - Marketing
BN-75010-206-	Payroll Taxes - Sales VP & MD.
BN-75010-208-MA	Payroll Taxes Sales Mang. Mass
BN-75010-208-NY	Payroll Taxes Sale Mang. NY
BN-75010-210-MA	Payroll Taxes sales Mass.
BN-75010-210-NY	Payroll Taxes Sales NY
BN-75010-214-MA	Payroll Taxes - Sales Sup. Mass.
BN-75010-214-NY	Payroll taxes - Sales Sup. NY
BN-75010-241-	Payroll Taxes - AM
BN-75010-242-	Payroll Taxes - C/S Pool
BN-75010-243-	Payroll Taxes - Billing
BN-75010-244-	Payroll Taxes - C/S Execution
BN-75010-250-	Payroll Taxes - Net Mang.
BN-75010-255-	Payroll Taxes - Network Admin.
BN-75010-270-	Payroll Taxes - Network Opts.
BN-75010-285-	Payroll Taxes - Technology
BN-75010-340-	Payroll Taxes - IT
BN-75025-230-	Temporary Help - CS - CSR's
BN-75025-231-	Temporary Help - CS - Other
BN-75025-240-	Temporary Help - IT
BN-75025-250-	Temporary Help - Net
BN-75025-300-	Temporary Help - Sales
BN-75025-600-	Temporary Help - G&A
BN-75030-230-	Outside Services - Billing
BN-75040-230-	Verification
BN-75200-240-	Programming Consultant IT
BN-75300-230-	Misc. Computer Software - CS
BN-75300-240-	Misc. Computer Software - IT
BN-75300-250-	Misc. Computer Software - Net
BN-75300-300-	Misc. Computer Software -Sales
BN-75300-600-	Misc. Computer Software - G&A
BN-75400-230-	Misc. Computer Hardware - CS
BN-75400-240-	Misc. Computer Hardware - IT
BN-75400-250-	Misc. Computer Hardware - Net
BN-75400-300-	Misc. Computer Hardware -Sales
BN-75400-600-	Misc. Computer Hardware - G&A
BN-75500-230-	Supplies Expense CS-General
BN-75500-231-	Supplies Expense CS-Billing
BN-75500-240-	Supplies Expense IT
BN-75500-250-	Supplies Expense Net
BN-75500-300-	Supplies Expense sales
BN-75500-600-	Supplies Expense G&A
BN-76000-230-	Telephone Expense - CS
BN-76000-240-	Telephone Expense - IT
BN-76000-250-	Telephone Expense - Net
BN-76000-300-MA	Telephone Expense - Sales MA
BN-76000-300-NY	Telephone Expense - Sales NY
BN-76000-600-	Telephone Expense - G&A
BN-76400-230-	Training - CS
BN-76400-240-	Training - IT

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## Category List

Category	Account	Description	Alias
	BN-76400-300-NY	Training - Sales NY	
	BN-76500-230-	Travel Expense - CS	
	BN-76500-240-	Travel Expense - IT	
	BN-76500-250-	Travel Expense - Net	
	BN-76500-300-MA	Travel Expense - Sales MA	
	BN-76500-300-NY	Travel Expense - Sales NY	
	BN-76500-600-	Travel Expense - G&A	
	BN-76510-230-	Meals and Entertainment Exp CS	
	BN-76510-240-	Meals and Entertainment Exp IT	
	BN-76510-250-	Meals and Entertainment Exp Ne	
	BN-76510-300-	Meals and Entertainment Exp Sa	
	BN-76510-600-	Meals and Entertainment Exp G&	
	BN-76520-230-	Parking/Auto Allowance - CS	
	BN-76520-300-NY	Parking/Auto Allowance - Sales	
	BN-76520-600-	Parking/Auto Allowance - G&A	
	BN-76550-230-	Rent Expense - CS	
	BN-76550-240-	Rent Expense - IT	
	BN-76550-300-	Rent Expense -MA	
	BN-76550-600-	Rent Expense - G&A	
	BN-77000-230-	Utilities Expense CS	
	BN-77000-240-	Utilities Expense IT	
	BN-77000-250-	Utilities Expense Net	
	BN-77000-300-MA	Utilities Expense Sales MA	
	BN-77000-300-NY	Utilities Expense Sales NY	
	BN-77000-600-	Utilities Expense G&A	
	BN-77300-230-	Office Cleaning & Sundry - CS	
	BN-77300-300-	Office Cleaning & Sundry - NY	
	BN-77300-600-	Office Cleaning & Sundry -G&A	
	BN-77600-600-	Customer Allowances & Cr-G&A	
	BN-89000-230-	Other Expense CS	
	BN-89000-240-	Other Expense IT	
	BN-89000-250-	Other Expense Net	
	BN-89000-300-	Other Expense Sales	
	BN-89000-600-	Other Expense G&A	
	BN-90000-600-	Gain/Loss on Sale of Assets	
	BN-90001-600-	Interest Income	

Total Accounts: 355

## Selling Expense

BN-63500-300-	Agents Commission
BN-66000-300-	Sales Other
BN-76550-300-MA	Base Rent

Total Accounts: 3

## Administrative Expense

BN-76550-300-NY	Rent Expense - NY
BN-77000-300-	Utilities Expenses

Total Accounts: 2

Total Categories: 3